UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/50/818/Add.1
12 September 1996
ENGLISH
ORIGINAL: FRENCH

Fiftieth session
Agenda item 126

FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

Report of the Fifth Committee (Part II)

Rapporteur: Mr. Peter MADDENS (Belgium)

I. INTRODUCTION

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 126 appears in the report of the Committee contained in document A/50/818.

2. The Fifth Committee resumed its consideration of the item at its 65th and 67th meetings, on 9 and 12 September 1996. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/50/SR.65 and 67).

3. For its consideration of the item, the Committee had before it the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador (A/50/735/Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/50/1018).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/50/L.75

4. At its 67th meeting, on 12 September, the Vice-Chairman of the Fifth Committee, Mr. Movses Abelian (Armenia), introduced a draft resolution entitled "Financing of the United Nations Observer Mission in El Salvador" (A/C.5/50/L.75) and orally revised it by replacing operative paragraph 1 with the following text:

> "1. Takes note of the status of contributions to the United Nations Observer Mission in El Salvador as at 31 August 1996, including the contributions unpaid in the amount of 7,804,394 United States dollars,

representing four per cent of the total assessed contributions from the inception of the Observer Mission to the period ending 31 May 1995, notes that some forty-five per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions".

5. At the same meeting, the Fifth Committee adopted draft resolution A/C.5/50/L.50, as orally revised, without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Observer Mission in El Salvador

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 991 (1995) of 28 April 1995, by which the Council affirmed that the mandate of the Observer Mission would terminate as at 30 April 1995, as well as all previous Security Council resolutions on the Observer Mission,

Recalling also its resolution 45/267 of 21 June 1991 on the financing of the Observer Mission and its subsequent resolutions and decisions thereon, the latest of which was decision 50/447 of 22 December 1995,

Reaffirming that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Observer Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

---

1/ A/50/735/Add.1.

2/ A/50/1018.

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Observer Mission by certain Governments,

Mindful of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to meet its outstanding liabilities,

1. Takes note of the status of contributions to the United Nations Observer Mission in El Salvador as at 31 August 1996, including the contributions unpaid in the amount of 7,804,394 United States dollars, representing four per cent of the total assessed contributions from the inception of the Observer Mission to the period ending 31 May 1995, notes that some forty-five per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, in particular as regards the reimbursement of troop contributors, which bear burdens owing to overdue payments by Member States of their assessments;

3. Expresses its appreciation to those Member States that have paid their assessed contributions in full;

4. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Observer Mission in full;

5. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

6. Decides to appropriate to the special account for the United Nations Observer Mission in El Salvador the additional amount of 826,000 dollars gross (745,300 dollars net) already authorized by the General Assembly, in its decision 50/447, for the period from 1 December 1994 to 30 April 1995;

7. Decides also, as an ad hoc arrangement, to apportion an additional amount of 826,000 dollars gross (745,300 dollars net) for the period from 1 December 1994 to 30 April 1995 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992, and its decision 48/472 A of 23 December 1993, the scale of assessments for the year 1994 3/ to be applied against a portion thereof, that is, 169,580 dollars gross (153,010 dollars net), which is the amount pertaining on a pro rata basis to the period ending

---

3/ See resolutions 46/221 A and 48/223 A and decision 47/456.

31 December 1994, and the scale of assessments for the year 1995 4/ to be applied against the balance, that is, 656,420 dollars gross (592,290 dollars net), for the period from 1 January to 30 April 1995, inclusive;

8. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the Tax Equalization Fund of the estimated additional staff assessment income of 80,700 dollars approved for the Observer Mission for the period from 1 December 1994 to 30 April 1995, inclusive, 16,570 dollars being the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the balance, that is, 64,130 dollars, approved for the period from 1 January to 30 April 1995, inclusive;

9. Decides to appropriate the additional amount of 16,300 dollars gross (17,700 dollars net) for the period from 1 to 31 May 1995, already authorized by the General Assembly in its decision 50/447, to be apportioned among Member States in accordance with the scheme set out in the present resolution;

10. Decides also that, in accordance with the provisions of its resolution 973 (X), the apportionment among Member States, as provided for in paragraph 9 above, shall take into consideration the decrease in their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,400 dollars approved for the Observer Mission for the period from 1 to 31 May 1995;

11. Decides further that, for Member States that have fulfilled their financial obligations to the Observer Mission, there shall be set off against the apportionments, as provided for in paragraphs 7 and 9 above, their respective share in the amount of 842,300 dollars gross (763,000 dollars net) from the unencumbered balance of 15,712,958 dollars gross (14,221,605 dollars net) in respect of the period ending 30 November 1994;

12. Decides that, for Member States that have not fulfilled their financial obligations to the Observer Mission, their share in the amount of 842,300 dollars gross (763,000 dollars net) from the unencumbered balance of 15,712,958 dollars gross (14,221,605 dollars net) for the period ending 30 November 1994 shall be set off against their outstanding obligations;

13. Decides also that the remaining unencumbered balance of 14,870,658 dollars gross (13,458,605 dollars net) in the special account for the Observer Mission shall be credited to Member States;

14. Decides further to transfer the remaining interest and miscellaneous income totalling 256,674 dollars and any surplus arising from the eventual liquidation of the remaining obligations in the special account for the Observer Mission to the Peace-keeping Reserve Fund.

4/ See resolution 49/19 B.